



# DEPARTMENT OF COMMUNITY DEVELOPMENT

## APPLICATION FOR TAX ABATEMENT

### CITY OF CINCINNATI COMMUNITY REINVESTMENT AREA

### RENOVATION AND NEW CONSTRUCTION

### SINGLE UNIT, TWO UNIT, AND THREE-UNIT DWELLINGS AND CONDOMINIUMS

Address of subject property: \_\_\_\_\_ Zip: 452\_\_\_\_\_

Hamilton County Auditor Parcel ID#: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

City of Cincinnati Neighborhood: \_\_\_\_\_ Year Residence Built \_\_\_\_\_

*The subject property must be located within the City of Cincinnati.*

Name of real property owner(s): \_\_\_\_\_ Phone: \_\_\_\_\_

Address of real property owner(s): \_\_\_\_\_

**Circle one:** New Construction      Renovation of existing dwelling      Condominium Conversion

**Circle one:** Number of dwelling units: 1   2   3      **Circle one:** Owner-Occupied      Rental

Does the project meet Leadership in Energy and Environmental Design (LEED) levels as defined by the U.S. Green Building Council ([www.usgbc.org](http://www.usgbc.org))?

**Circle one:** Yes      No      If so, please include a copy of the LEED For Homes certificate.

Date of Project completion: \_\_\_\_\_

### **PLEASE COMPLETE AND SUBMIT THE FOLLOWING FOR PROPERTY RENOVATION:**

Brief description of work: \_\_\_\_\_

- A copy of all **closed** Building Permit(s) and /or the Certificate of Occupancy issued for the work claimed. Please call your contractor or the Department of City Planning and Inspections at (513) 352-3271 to obtain the closed permits. Information regarding permits may be obtained at this web address: <http://www.cagis.hamilton-co.org>.

- Total cost of improvements: \$ \_\_\_\_\_  
Include documentation to support cost of improvements. Three acceptable examples are:

- 1) A notarized list identifying the general categories of the work completed, the date the work was completed, and each category's expense. A labor cost for your own work can also be included.
- 2) The Affidavit of the draw payments of the construction contract. (Please ensure that the affidavit includes a description of the work completed.)
- 3) HUD Settlement Statement of the bank loan taken out for the construction costs.

You must document at least \$2,500.00 in costs for a one- or two-unit dwelling and at least \$5,000.00 in costs for a three-unit dwelling.

**PLEASE COMPLETE AND SUBMIT THE FOLLOWING FOR NEW CONSTRUCTION OR CONDOMINIUM CONVERSION:**

- The **final** Certificate of Use and Occupancy. Please call your contractor or the Department of City Planning and Inspections at (513) 352-3271 to obtain the Certificate of Occupancy. If this application is for a condominium, the Certificate of Use and Occupancy must be for the **individual** unit.
- HUD Settlement Statement of the bank loan or a notarized list identifying the general categories of the work completed, the date the work was completed, and each category's expense.
- Total cost of new construction: \$ \_\_\_\_\_

**Please note:**

- ❖ The start of the tax abatement period begins with the date of documented completion of work, the last permit inspection, or the date on the Certificate of Occupancy. After the City of Cincinnati qualifies the property for the abatement, the tax abatement will go into effect when the application is certified by the Hamilton County Auditor.
- ❖ A valuation of the improvements will be made by the Hamilton County Auditor's office. Abatement value is determined by the Hamilton County Auditor's Office.
- ❖ A copy of your LEED For Homes Certificate **MUST** accompany a request for the LEED abatement. Additional information regarding this program may be found at the U.S. Green Building Council website. ([www.usgbc.org](http://www.usgbc.org))
- ❖ The Housing Officer may revoke the tax abatement any time after the first year if the property has building code violations or if delinquent taxes are owed on the property.
- ❖ Any person denied tax abatement by the Housing Officer may appeal in writing to the Community Reinvestment Area Housing Council, which shall have the right to overrule any decision of a Housing Officer. Appeals from a decision of the Housing Council may be taken to the Court of Common Pleas.
- ❖ City of Cincinnati Council may rescind the ordinance granting tax abatement at their discretion.

*I declare under the penalties of falsification that this application, including all enclosed documents and statements, has been examined by me, and to the best of my knowledge and belief is true, correct, and complete.*

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Date

Signature of Property Owner(s)

**Send Application to:**

City of Cincinnati  
Department of Community Development  
Residential Tax Abatement Program  
805 Central Avenue, Suite 700  
Cincinnati, Ohio 45202  
Fax: (513) 352-6123, Attention: Residential Tax Abatement Application  
For further program information, please contact: (513) 352-6146  
Or via e-mail [communitydevelopment@cincinnati-oh.gov](mailto:communitydevelopment@cincinnati-oh.gov)

## PROPERTY TAX ABATEMENT INFORMATION

The City of Cincinnati Department of Community Development Community Reinvestment Area (CRA) Tax Abatement Program stimulates revitalization, retains residents, and attracts new homeowners. The program provides a benefit for residents who improve their homes and encourages home shoppers to buy in the City of Cincinnati.

Any homeowner in the City may be eligible for a **10-year** property tax abatement if they have renovated their home or purchased a newly constructed home. The home must be either a condominium or a one, two, or three unit residential structure. The period for tax abatement begins with the date of documented completion of work, although it is not applied to the property until the application date.

Improvements made to the property resulting in an increased property valuation qualify for tax abatement. The owner of a property that gains value because of remodeling or substantial improvement is not charged the extra property tax for a period of ten years. For example, if the owner of a \$75,000 home makes \$25,000 in improvements, the owner is only responsible for taxes based on the home's value prior to improvements plus or minus changes due to reappraisals or triennials or changes in approved tax levies for a period of ten years. The portion of the tax by which the remodeling increased the value of the structure may be abated up to a **maximum \$300,500 market value increase**. Tax on the land will not be affected. It should be noted that some types of remodeling do not increase value. Improvements to the house itself, garage, in ground pools, decks, and patios qualify for abatement. Roofing, vinyl siding, windows, gutters, and painting **may** improve the condition of the house, however, may not increase the value of the property. Landscaping, retaining walls, driveways and the like do **not** qualify.

New construction of structures containing a condominium or a one, two, or three unit residential structure is eligible for a 10-year tax abatement up to a **maximum \$300,500 market value**. Tax will be due only on the land and the value above \$300,500. Real estate taxes are subject to an increase or decrease due to a reappraisal or triennial or changes in approved tax levies. The following is an example of the estimated tax savings:

Total Investment Eligible for Abatement (fair market value): \$300,500.00  
Assessed Value/Taxable Value is 35% of fair market value: \$105,175.00  
Assessed Value Multiplied by Tax Rate (0.06667): \$7,012.13  
10% Rollback: \$701.20  
Estimated tax abated for one year: \$6,310.93

Remodeling or new construction of residential property meeting **LEED-certified standards** is eligible for additional tax abatement based on the certification level. One, two, and three unit residential structures, including condominiums, are eligible for a 100% **15-year** tax abatement if newly constructed and **10-year** tax abatement for the market-improved value of a renovation up to a **maximum \$546,400 market value increase**. There is no maximum market value limit for improved property or new construction meeting the LEED Platinum standard. Additional information regarding obtaining the LEED certificate may be found on the U.S. Green Building Council website. ([www.usgbc.org](http://www.usgbc.org))

The Hamilton County Auditor's Office determines the abatement amount based on the type of the improvements. A letter will be received from the Auditor's Office after the Auditor's appraisal has been completed. An increase or decrease in taxes during the abatement period may result when voted changes in tax rates, state-mandated reappraisals, or updates reflecting neighborhood trends are adopted.

For condominiums that have a general certificate of use and occupancy for the building and not for the specific unit or the condominium conversion from apartment units did not require any permits, contact the Bureau of Buildings and Inspections and obtain a Certificate of Inspection for the individual unit. If credit is claimed in the abatement application for work that was performed without the required building permits, it will be the owners' responsibility to obtain the required permits retroactively. If a residential dwelling was purchased after a rehab was performed and there is no permit history to document the rehab, at minimum, a Certificate of Inspection will be required.